RULES UNDER ACT III OF 1913

ADMINISTRATOR GENERAL

RULES UNDER THE ACT

Notn. No. 2468, J.D., 1st Apr. 1914, B.G., 1914, Pt. I, p. 672, as amended by Notn. No. 5518, J.D., 29th July 1914, No. 5729, J.D., 26th Aug. 1916 and No. 3144, J.D., 29th Mar. 1920.

In exercise of the powers conferred by section 50 of the Administrator General's Act, 1913 (III of 1913), and in supersession of Government notification in the Judicial Department, No. 5037, dated the 4th September 1909, as subsequently amended, the Governor in Council is pleased to make the following rules for carrying into effect the objects of the Act, and for regulating the proceedings of the Administrator General :—

Rules.

Accounts, statements and other records to be kept by the Administrator General.

1. The Administrator General shall keep the following accounts, statements and other records, namely :—

No. 1.—Asset Book, in which shall be entered in Form No. 1, hereto annexed a list of the assets of each estate as the Administrator General obtains information respecting the same. As each asset is realised or disposed of, the entry in this book regarding it shall be initialled by the Administrator General.

No. 2.—Inventory Book, in which shall be entered in Form No. 2, hereto annexed, a list of property belonging to each estate at the time the Administrator General takes charge thereof. The list shall, when practicable, correspond with an inventory originally prepared and signed by the Administrator General's representative when taking charge of the property, which said inventory shall, if possible, be countersigned by the representative of the deceased or other person from whose charge or possession the property is received. Particulars as to the disposal of the property shall be entered in this book in appropriate columns under the initials of the Administrator General.

No. 3.—Stock Book, in which shall be set forth, in Form No. 3, hereto annexed, the jewellery, trinkets and other assets of intrinsic value, not being cash, share certificates or Government, Port Trust, Municipal or other like securities belonging to each estate kept by the Administrator General in his own possession.

No. 4.—Cash Book, in which shall be entered, in Form No. 4, hereto annexed, in separate columns, the daily receipts and issues of cash, securities and shares on account of each estate, and the amount of commission charged daily in respect of each estate.

No. 5.—Ledger Accounts of Estates, which shall contain, in Form No. 5, hereto annexed, separate and distinct accounts of each estate, and shall show in detail every debit and credit item and every transaction, whether in cash, securities or shares relating to each estate.

No. 6.—Ledger, which shall show, in Form No. 6 hereto annexed, in detail, every debit and credit item of the "Claims and Dividends Payable Account" and the "General Purposes Fund" hereinafter prescribed.

No. 7.—Receipt Book, which shall be in Form No. 7, hereto annexed, and in which there shall be registered, in an annual consecutive series of numbers, all receipts granted by the Administrator General for cash or Government securities or other documents having a money value, detailed particulars of the cash or documents received being entered both in the receipts and in the counterfoils, which shall be kept in the Administrator General's office. Each counterfoil shall be initialled by the Administrator General at the time of signing the receipt to which it appertains, and after comparison of the receipt therewith.

No. 8.—Rent Book, in which the amount of rent received each month by the Administrator General on account of each immoveable property in his charge shall be entered in Form No. 8, hereto annexed, together with the date of the corresponding entry in the Cash Book. The entry in the column "Monthly Rent" shall be initialled by the Administrator General when he fixes the rate of rent for each house or tenement.

No. 9.—Claim Book, in which shall be registered, in Form No. 9, hereto annexed, all claims preferred against each estate.

No. 10.—Fees Book, in which shall be shown, in Form No. 10, hereto annexed, the total amount of fees as appearing from the Cash Book and certificate fees and search fees received daily by the Administrator General. The Fees Book shall also show the total amount of fees paid each month into the Bank of Bombay to the credit of Government, together with the date of such payment.

No. 11.—Account Sales Book, in which shall be noted from time to time, in Form No. 11, hereto annexed, all money outstanding on account of sales, together with particulars of the recovery of the same.

No. 12.—Register of Remittances, in which shall be noted, in Form No. 12, hereto annexed, all remittances made by the Administrator General to the India Office, London.

No. 13.—Memorandum of Accounts and Inventories, in which all accounts and inventories filed in the High Court by the Administrator General shall be registered in Form No. 13, hereto annexed.

[illegible] in which an account shall

rule XIII.

No. 15.—Renewals Memorandum, in which a record shall be kept, in Form No. 15, hereto annexed, of all Government securities sent for renewal or otherwise to the Public Debt Office, and of all shares or other securities sent for renewal to the office of issue.

No. 16.—Security Book, in which shall be entered, in Form No. 16, hereto annexed, a list of all Government and other securities, debentures and shares held by the Administrator General on account of each estate.

No. 17.—Purchase and Sale Book, in which shall be entered, in Form No. 17, hereto annexed, an account of all purchases and sales of Government securities, and all sales of debentures, shares and other securities by the Administrator General.

No. 18.—Interest Book, in which shall be entered, in Form No. 18, hereto annexed, a statement of interest due half-yearly on Government securities of the several loans held by the Administrator General.

No. 19.—Bank Book, containing an account current of moneys deposited with, and of all transactions made by, the Administrator General through the Bank of Bombay.

No. 20.—Claims and Dividends Payable Book, in which shall be recorded in Form No. 19, hereto annexed, a list of admitted claims against each estate, when all the same have been adjusted, together with the amounts payable in respect of such claims, and whenever practicable the receipts of the payees thereof.

No. 21.—General Index Book, which shall contain a list of all estates to which Letters of Administration or Probates have been granted to the Administrator General.

No. 22.—Administration Book, in which shall be set forth, in Form No. 20, hereto annexed, a list of estates for the administration of which the Administrator General applies for Letters or Probate, with dates of grant, etc.

No. 23.—Certificate Book, in which copies of all certificates granted by the Administrator General under section 31 or section 32 of the Act shall be recorded.

No. 24.—An Outward Register shall be kept in Form No. 21, which shall contain particulars of each letter sent out from the office, and shall show the amount of postage, if any, paid on each letter, and also the name of the estate to which the postage is chargeable.

No. 25.—Inward Register in Form No. 22, which shall contain an entry in respect of every letter received in the office, showing the date of receipt, sender's name, the estate to which it refers, and how it is disposed of.

No. 26.—Letter Delivery Book, in which there shall be entered the names and addresses of persons to whom letters are sent from the Administrator General's office by messengers, with columns for office number of the letters and for the signatures of the addresses or their agents.

No. 27.—Closed Estates Account Book, in which shall appear, in Form No. 23, hereto annexed, such small balances of estates, the accounts of which have been closed, as are, by reason of the number of the beneficiaries or creditors entitled thereto, practically indivi-

sible amongst them, and also any sum received as and by way of further assets of any estate the accounts of which have been closed, which by reason of the smallness of the amount is practically indivisible amongst the beneficiaries or creditors entitled thereto.

Cash Book to be balanced daily and initialled.

2. The Cash Book (No. 4) shall be balanced every day on which there are cash transactions, and shall be laid before the Administrator General, who, after checking the entires and satisfying himself that the balance is correct, shall initial the balance entry.

Accounts to be closed half-yearly.

3. The Administrator General's accounts shall be closed on the thirtieth day of June and on the thirty-first day of December in each year, and the schedules prescribed in rules 25 and 26 shall be duly prepared.

All payments to be supported by vouchers.

4. Every payment charged in the Administrator General's cash account shall be supported by a voucher, which shall be passed for payment under the Administrator General's initials.

Office cash balance exceeding Rs. 500 to be paid into the Bank of Bombay.

5. The Administrator General shall not at any time retain in his hands a larger cash balance than five hundred rupees; any excess above that sum shall, at the earliest day possible, be lodged to the credit of the general account of Government at the Bank of Bombay in a personal ledger account to be opened in the Administrator General's name.

Cash balance of estates amounting to Rs. 500 to be invested in Government paper.

6. Whenever the cash balance of any estate, after providing for ascertained current demands amounts to or exceeds five hundred rupees, it shall be invested by the Administrator General in Government securities.

Smaller cash balance may be invested in Government paper.

7. If the cash balance of any estate, after providing for ascertained current demands against the estate, amounts to less than five hundred rupees, the Administrator General may invest such balance or any part thereof in Government securities.

Fees payable by estates administered by Administrator General.

8. (1) The fees payable to the Administrator General in respect of any estate, except any estate which is being administered by him in accordance with the provisions of the Regimental Debts Act, 1893, under any Letters of Administration granted to him in his official character, or under any Probate granted to him of a will wherein he is named executor by virtue of his office, or under any Probate or Letters of Administration vested in him under section 25 of the Act, shall be as follows:—

In all cases in which the ascertained value of the estate does not exceed rupees one lakh, five per centum on the ascertained value

in all cases in which the ascertained value of the estate exceeds rupees two lakhs and does not exceed rupees five lakhs, three and one-half per centum on the ascertained value of the estate,

in all cases in which the ascertained value of the estate exceeds rupees five lakhs and does not exceed rupees ten lakhs, three per centum on the ascertained value, and

in all cases in which the ascertained value of the estate exceeds ten lakhs, two and one-half per centum on the ascertained value.

(2) The fees payable to the Administrator General in respect of any estate which is being administered by him in accordance with the provisions of the Regimental Debts Act, 1893, shall be such fees as are prescribed by that Statute.

(3) Provided that when it appears to the Administrator General that the circumstances of an estate administered by him, or proposed to be administered by him, are or will be such as to render his duties in relation thereto exceptionally simple, or otherwise of an exceptional character, justifying in his opinion the remission of part of the fees above prescribed, he may remit such part of the prescribed fees, not exceeding one-half thereof, as he may think proper; Provided also, that in every case in which he remits any part of the prescribed fees, the Administrator General shall record and file in the proceedings of the estate his reasons for so doing; and shall report the same to Government.

The method of payment of such fees.

9. One-half of the fees payable by any estate under the foregoing rule shall be payable to and retained by the Administrator General upon the collection of the assets, the rates at which the fees are to be charged being ascertained by reference to the estimated value of the estate as set out in the petition for Probate or Letters of Administration, as the case may be. The other half of the fees payable shall be retained by the Administrator General upon distribution of the assets. Any error made in the scale of fees charged against any estate, by reason of the estimated value thereof proving incorrect, may be rectified at any time when the correct scale to apply has been ascertained.

Fees payable by estates taken possession of under section 11 and method of payment of such fees.

10. The fees payable in respect of any assets, not being immoveable property, collected and taken possession of by the Administrator General under the provisions of section 11 of the Act, shall be calculated at the rate of one per centum on the value of all such assets, and shall be debitable in full to the estate upon collection; provided that if the Administrator General shall, while continuing in possession of such assets, be granted Letters of Administration in respect of the estate, the assets of which have so come into his possession, the fees realised under this rule shall be deemed to be a part payment of the fees payable in respect of the administration of the estate.

Fees payable for Certificates under section 31 or section 32, and method of computation.

11. The fee payable in respect of any certificate granted under section 31 or section 32 of the Act shall be calculated at the rate of three per centum on the value of the assets covered by the certificate, provided

that, where the percentage works out at a sum comprising a fraction of an anna, in the event of the fraction being less than six pies, it shall be neglected, and in the event of it being six pies or more, that fraction shall be charged as one anna.

Provided that no fee shall be payable in respect of a certificate when it appears from the petition on which such certificate is granted that the deceased, whose assets are covered by such certificate, was a person subject to military law, who has been killed or has died of wound inflicted, accident occurring, or disease contracted within twelve months before death while on active service in war. Any fees which have been levied in respect of any certificate issued in any such case since the 14th January 1915 shall be refunded to the holder of such certificate.

Foreign claims to be registered in British Indian Currency.

12. The Administrator General shall, for the purpose of the registration of the claims of foreign creditors, convert the sums claimed into rupees at the rate of exchange current upon the date on which any claim is registered, and shall remit the sums paid in respect of such claims at the rate current upon the date on which the remittance is made.

Custody of Securities.

13. All Government securities coming into the possession of the Administrator General shall, on the issue to him of Letters of Administration in the estate concerned, be forwith lodged by him in the Bank of Bombay for safe custody, except in any case in which it may be necessary for him to retain them temporarily for any purpose. Municipal or Port Trust bonds or debentures, shares in any public company, debentures and similar documents may either be lodged in the Bank of Bombay for safe custody, or may be retained by the Administrator General in his own custody, as he may in each case consider most beneficial to the estate concerned.

General Purposes Fund.

14. The Administrator General may, from time to time, invest in Government securities any portion of the balance standing to his credit in his personal ledger account with the Bank of Bombay, and the interest accruing on moneys so invested shall be credited by him to a fund hitherto called the "Audit Fund" but now to be called the "General Purposes Fund."

Charges to be met from General Purposes Fund.

15. The following charges may be met from the General Purposes Fund, *viz*:—

(*a*) the expenses of audit under Part V of the Act:

(*b*) the cost of preparing and publishing the schedules hereinafter prescribed (inclusive of all minor charges connected therewith for

(*c*) ...

Administrator General to the Bank of Bombay for the custody of Government securities:

(*d*) postage charges incurred by the Administrator General for his official purposes:

(*e*) the costs of stamps on cheques drawn by the Administrator General in his official capacity :

(*f*) all charges in respect of postage, advertisements, probate duty and fees for filing accounts and inventories against estates under Rs. 5,000 in value :

(*g*) gari hire where incurred in respect of several estates or of any estate under Rs. 5,000 in value : and

(*h*) the annual subscription by the Administrator General to the *Times of India* newspaper, and the cost of the *Times of India* Calendar and Directory annually.

Objects for which General Purposes Fund may be temporarily used.

16. The Administrator General may also make use of the General Purposes Fund for the following purposes, *viz* :—

(*a*) if the amount of certain outstanding charges which have to be borne by any estate in his charge cannot for a time be exactly ascertained, he may retain out of such estate a sum approximately sufficient to meet such charges, and the sum so retained may be temporarily credited to the General Purposes Fund, until payments are made to the persons entitled to the same :

(*b*) if any money due to an estate cannot immediately be realised as in the case of refund or stamp duty, etc., the approximate amount thereof may be temporarily advanced to the estate out of the General Purposes Fund, which shall thereupon be debited with such amount, and when the money due has been realised, the General Purposes Fund shall be credited with the amount advanced from it : and

(*c*) in case of estates received from the Commissioner of Police, the charges for Ramoshis' wages for guarding the property of the deceased may be paid by the Administrator General from the General Purposes Fund, and when the estate has been realised the amount of such charges shall be credited to the General Purposes Fund.

Excess balance of General Purposes Fund may be invested.

17. If the balance at credit of the General Purposes Fund is at any time more than sufficient to meet the charges likely to be made upon it, any excess balance may be invested by the Administrator General in Government securities, and the interest which accrues on such investments shall be credited to the General Purposes Fund.

Claims and Dividends Account.

18. The Administrator General may, subject to the provisions of section 26 of the Act, carry over to a separate account, to be called the "Claims and Dividends Account" from the balance of any estate in his charge, assets equivalent to the aggregate amount of all registered and admitted claims against such estate ; and all payments which he shall thereafter make on account of such claims shall be debited to the said "Claims and Dividends Payable Account."

Notice to creditors to submit claims.

19. The prescribed notice to creditors and others under sections 26 and 38 to send in their claims against the estate of a deceased person shall be such notice as in

each case shall fulfil the conditions prescribed in section 42 of Act XXVIII of 1866.

Notice after adjustment to registered creditors to apply for payment.

20. When an estate has been adjusted and the Administrator General is in a position to pay the creditors of such estate in full or in part out of the assets transferred to the Claims and Dividends Payable Account, notification shall be forwarded by post to the address of every creditor whose claim has been registered and admitted, that the Administrator General is prepared to pay his claim in full or in part, as the case may be, and such creditors shall be requested to apply forthwith to the Administrator General for payment.

Similar notice when further dividend is payable.

21. A notification similar to that mentioned in rule 20 shall be forwarded by post to every creditor of an estate whose claim has been registered and admitted, but has not been paid in full, whenever further assets in such estate have been realised, and the Administrator General, is in a position to pay further dividend on the registered and admitted claims.

Further notice to registered creditors who have not applied for payment.

22. When any creditor to whom a notification under rule 20 or rule 21 has been sent has not, within three months from the date of despatch of such notification, requested payment of the amount payable on his claim, a notice shall be forwarded by registered post to such creditor at his registered address, informing him that the amount payable is at his disposal, and if not claimed within a period of three years from the date of the original notification, such amount as can conveniently be invested will be invested in Government securities at his risk as to depreciation in the value of such securities.

Indivisible balances.

23. When the realised assets of an estate are so small in value that the estate is practically indivisible amongst the beneficiaries or creditors entitled thereto, or when after division of an estate a balance remains which, by reason of the number of the beneficiaries or creditors and the small amount of the balance, is practically indivisible amongst such beneficiaries or creditors, such assets or balance shall be transferred, on the closing of the estate accounts, to the Closed Estates Account Book. Should any further assets of such estate which has been closed be realised, they shall be credited to the same account, and if the total to credit of such closed estate in the Closed Estates Account Book be practically capable of division amongst the beneficiaries or creditors entitled thereto, the account

Provided that when the balance of an estate has been transferred to the Closed Estates Account Book, and no further assets have been credited to the account of such estate in the Closed Estates Account Book for a period of twelve years from the date of such transfer, the amount standing to credit of such account in the Closed Estates Account Book shall be

transferred to Government as if it were a sum transferable to Government under the provisions of Section 52 of the Act.

Regard to be had to wishes of relatives and others as to disposal of assets.

23A. The Administrator General shall in all cases use his best endeavours to ascertain the wishes of relatives and others interested as to the disposal of the assets of estates under his Administration and shall have regard to such wishes, specially in respect of specific assets to which sentimental or personal associations attach, unless he considers such a course would be prejudicial to the due administration of the estate :

Provided that nothing in this rule shall prevent the immediate disposal of live-stock or other assets subject to speedy or natural decay.

Administrator General may offer reserved assets on a reasonable valuation to next-of-kin.

23B. Where the realised assets of an estate, in which certain assets have been reserved from sale on the ground that they possess an intrinsic or sentimental value to the family of the deceased, are insufficient to pay the costs of administration and the admitted claims of creditors in full, the Administrator General may in his discretion make over such reserved assets to the next-of-kin on payment of a reasonable valuation of the same to be made or approved by the Administrator General. Should the next-of-kin decline to take over such assets at such valuation, they shall be sold by auction for the benefit of the estate.

Place of payment of claims, etc.

24. All moneys payable to beneficiaries or creditors shall be payable at the office of the Administrator General in Bombay. When payment is remitted by post, the cost of remittance, including postage charges, must be borne by the person at whose request the remittance is made.

Method of payment of claims, etc., beyond British India.

25. For the purpose of remitting to the India Office sums of money to persons resident in the United Kingdom, the Administrator General shall purchase bills of exchange payable in London at a period not exceeding six months from the date thereof, drawn by one of such banks or firms as the Governor in Council shall from time to time approve in this behalf. In cases where remittances have to be made to persons residing elsewhere than in British India or in the United Kingdom, in the absence of special instructions from the payee as to the method of remittance, the Administrator General shall, where practicable, purchase bills of exchange drawn by some similarly approved bank or firm and payable in the country in which the payee is residing or shall remit by postal money order, as in his discretion may seem most convenient. Every approval of a bank or firm for the purpose of this rule shall be by an order in writing signed by a Secretary to the Government of Bombay, and shall continue in force until revoked by a like order.

Audit of Administrator General's accounts.

26. The Administrator General's accounts shall be audited half-yearly for the periods ending 30th June and 31st December in each year and these audits shall be directed to ascertain that the accounts have been properly and

accurately kept and that all moneys received and disbursed have been accounted for. But the audit of the Administrator General's accounts shall not in any respect be concerned with the Administrator General's management of any estate in his hands.

Schedules to be published half-yearly.

27. For the general information of Government and of parties concerned, the Administrator General shall exhibit in the High Court, and shall publish in the *Bombay Government Gazette*, half-yearly the following schedules, prepared, respectively, in the Forms, A, B, C (Part I) and C (Part II) and D, hereto annexed, namely :—

Schedule A, showing the balance at the close of the period of the previous audit of all estates which have come into the Administrator General's hands, and which had not, at that time, been transferred to any other schedule or handed over to the persons entitled, all moneys, bonds and other securities received by him on account of each such estate or any other estate newly come to his hands and all payments made thereout during the period covered by the schedule, and the balance in hand of each estate at the close of the period.

Schedule B, showing the balance at the close of the period of the previous audit of each estate previously transferred to the share and legacy account of the persons, respectively entitled thereto, and remaining in his hands, all moneys, bonds and other securities transferred to share and legacy accounts during the period covered by the schedule, the receipts on account of interest or rent, the payments thereout and the balances in hand at the close of the period covered by the schedule.

Schedule C (Part I), showing the aggregate securities and cash balance standing to the credit of such estates in the Claims and Dividends Payable Account in which moneys have been set apart to meet the registered and admitted claims of creditors and transferred to the Claims and Dividends Payable Account more than three years prior to the period covered by the schedule, and the amounts transferred to this part during such period, the payments made thereout, and the aggregate closing balance of securities and cash.

Schedule C (Part II), showing the balances of assets which have been set apart within three years of the period covered by the schedule to meet registered and admitted claims against any of the estates in his charge, and the opening balances [illegible] during the period covered by the schedule, specifying the amount of such balances and the persons to whom paid.

Yearly statement of assets to be transferred under section 52.

28. The Administrator General shall, at the audit of his accounts for any period ending on the 31st December of any year, submit to the auditors for verification a

statement of assets liable at the close of the same year to be transferred under section 52 of the Act, to Government.

Inspection.

29. Any person claiming to be interested in the administration of any estate which is in the charge of the Administrator General and having satisfied the Administrator General that he is interested, pecuniarily or otherwise, in such estate, shall be entitled to inspection under section 49 of the Act ; but no person shall be deemed to be interested in the administration of such estate merely by reason of his being a relation or friend of the next-of-kin of the deceased, or of any other person claiming or alleged to be interested in the estate. An appeal shall lie to the Governor in Council against any refusal by the Administrator General to allow inspection of any documents in his custody, and the Governor in Council may pass such orders thereon as he may deem proper. (Any inspection granted under this section shall be taken in the presence of such person or persons as the Administrator General may by general or special order direct).

Method of transfer of assets to Government under section 52.

30. Assets which are to be transferred to the account and credit of the Government of India shall so far as they consist of moveable property, except cash, be converted into cash and together with any cash balance standing to credit of the estate shall be paid by the Administrator General into the Bank of Bombay to the account and credit of Government. Where any such assets shall consist of immoveable property the Administrator General shall make a special report of the matter to the Secretary to Government in the Judicial Department and shall await such orders as may be given by Government in respect of such assets.

Prescribed authority under section 53.

30-A. The Administrator General shall be the prescribed authority to whose satisfaction any claim to any part of the assets transferred to the account and credit of the Government of India shall be established."

Destruction of documents, etc.

31. The Administrator General may, after the expiration of one year from the date of his taking charge of an estate, destroy any private papers, bills, receipts, account-books, memoranda or other similar documents of no permanent value which he has received with such estate, and which have not in the meantime been claimed by the next-of-kin or by any other person entitled thereto.

Fees for inspection and production.

32. The following fees may be levied by the Administrator General for the inspection of books or other documents maintained by the Administrator General or in his custody, and for the production in Court of books or other documents in his custody, and for searches and information supplied :—

	Rs.
1. For information on any point in respect of an estate regarding which an advertisement has duly appeared ..	1
2. For inspection of books or documents appertaining to any estate	1

3.	For search for information regarding estates which have been wound up, per hour	4
4.	For productions of papers, books, etc., in the High Court, per day	2
5.	For production of papers, books, etc., in the Fort, Bombay, elsewhere than in the High Court, per day..	10
6.	For production of papers, books, etc., in Bombay, but without the Fort, per day	15
7.	For production of papers, books, etc., in the mofussil. [The Administrator General may fix fees according to the circumstances of each case]	
8.	For certifying true copies of documents, each certificate	4

All fees levied under this rule, after deduction of costs incurred in production, etc., shall be credited to Government and paid into the Bank of Bombay, together with all other fees payable to the Administrator General in pursuance of any of these rules.

Accountant to execute Bond.

33. The Accountant in the Administrator General's office shall on appointment be required to execute, in the form appended to these rules, a security bond in the sum of Rs. 1,000, and either to deposit Government paper of that face value, duly endorsed, accompanied by a power to sell, or to furnish two sureties.

FORM No. 1.

Asset Book.

Estate of

Date of information.	From whom received.	Assets.	Estimated value.	When realized.	Amount received.	Administrator General's initials.	Remarks.

FORM No. 2.

Inventory Book.

Inventory of the estate of taken this day of 19 .

Serial No.	Number of articles.	Description of articles.	Weight as per inventory.		Actual weight on sale.		From whom received.	How disposed of.	Administrator General's initials.
			Tolas.	Vals.	Tolas.	Vals.			

FORM NO. 3.

Stock Book.

Date of receipt.	Estate.	Nature of stock.	Estimated value.	Date of delivery or sale.	Remarks.

FORM NO. 4.

Cash Book.

Folio.	Voucher No.		Commission.	Bank or other shares.	Securities.	Cash.	Folio.	Voucher No.		Commission.	Bank or other shares.	Securities.	Cash.

FORM NO. 5.

Ledger.

Dr. Account Current of the estate of *Cr.*

Date.	Page of Cash Book.		Bank or other shares.	Securities.	Cash.	Date.	Page of Cash Book.		Bank or other shares.	Securities.	Cash.

FORM NO. 6.

Miscellaneous Ledger.

Account Current of

Date.	Page of Cash Book.	Particulars.	Securities.	Cash.	Date.	Page of Cash Book.	Particulars.	Securities.	Cash.

FORM NO. 7.

Receipt Book.

No._____

Date_____ 19 .

From what estate _____

From whom received _____

_____

being _____

_____

_____

_____

_____

_____

_____

Rs._____

Administrator-General.

No._____

Date_____ 19 .

Received from _____

the sum of Rupees _____

_____

being _____

_____

_____

_____

_____

_____

_____

Rs._____

Administrator-General.

FORM NO. 8.

Rent Book.

Rent Register for the half-year ending

Name of estate.	Property No.	Monthly rent.	Administrator General's initials.	Names of tenants.	Months for which rent is recovered and amount and date of credit in accounts.												Remarks.
						Date.		Date.		Date.		Date.		Date.		Date.	

FORM NO. 9.

Claim Book.

Estate of

Date of deceased's death. Date of taking charge. Date of grant of Letters of Administration. Date of advertisement.

No.	Date of receipt.	Name of claimant.	Address of claimant.	Amount for which the claim is preferred.	Remarks.	Date on which claim is registerd.	Amount for which claim is registered.	Administrator General's initials.	Amounts payable	
									In full or 1st dividend at% declared on	2nd dividend at % declared on

FORM NO. 10.

Fees Book.

Commission and fees for the month of 191 .

Date.		Commission.			Certificate fee.			Search fee.			Date.				
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.		By commission and fees paid into the Bank of Bombay to credit of Government.	Rs.	a.	p.

FORM NO. 11.

Account Sales Book.

Date of sale.	Name of estate.	From whom receivable.	Amount.	When due.	When received.	Remarks.

FORM No. 12.

Register of Remittances.

Register of payments made through the Official Agent to the Administrator General, India Office, London.

Date of remittance.	Name of estate.	Bank.	Number of bank bill.	Amount in rupees.	Rate of exchange.	Amount in sterling.	To whom payable.	Number of receipt.

FORM No. 13.

Memorandum of Accounts and Inventories.

Memorandum of accounts and inventories filed in the High Court by the Administrator General.

1	2	3		4		5
Date of filing.	Estate.	Particulars of the last credit item.		Particulars of the last debit item.		Total amount of inventory.
		Date.	Amount.	Date.	Amount.	

FORM NO. 14.

Register of Deposits.

Administrator General's Account of Government Promissory Notes and other public securities with the Bank of Bombay for the half-year ending 19 .

Date of deposit.		3½ % loan of 1842-43.		3½ % loan of 1854-55.		3½ % loan of 1865.		3½ % loan of 1879.		3 % loan of 1896.		3½ % loan of 1900-01.		Other public securities.			
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.

Date of withdrawal.		3½ % loan of 1842-43.		3½ % loan of 1854-55.		3½ % loan of 1865.		3½ % loan of 1879.		3 % loan of 1896.		3½ % loan of 1900-01.		Other public securities.			
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.

FORM NO. 15.

Renewals Memorandum.

Memorandum of securities endorsed for renewal.

Estate.	Renewal fee.	Number of Note.	Value.	Loan.	When endorsed.	When received.	New number of Note.

FORM NO. 16.

Security Book.

Estate of

Date.	Whether purchased or transferred from any other estate.	Numbers of Notes.	Loan.	Amount.	Date.	Whether sold in bazaar or transferred to any other estate.

FORM NO. 17.

Purchase and Sale Book.

Securities purchased.

Date of purchase.	Numbers of Notes.	Loan.	Amount of loan.	Rate.	Cost.	Interest from what date.	Amount of interest.	Net cost.	Estate for which purchased.	Name of the broker.

Securities sold.

Date of sale.	Numbers of Notes.	Loan.	Amount of loan.	Rate.	Proceeds.	Interest from what date.	Amount of Interest.	Net proceeds.	Estate on account of which sold.	Name of the broker.

FORM No. 17—*continued.*

Securities transferred.

Date of transfer.	Numbers of Notes.	Loan.	Amount of loan.	Rate.	Proceeds.	Interest from what date.	Amount of interest.	Net proceeds.	Estate from which transferred.	Estate to which transferred.

Shares sold.

Date of sale.	Estate.	Description of shares.	Numbers of shares.	Rate.	Proceeds.	Name of the broker.

FORM No. 18.

Interest Book.

Interest on securities due on day of and realised on

Ledger folio.	Names of estates.	Amount of Notes.	Interest.	Income-tax.	Net Interest.	Rate of commission.	Amount of commission.

FORM No. 19.

Claims and Dividends Payable Book:

Received from the Administrator General of Bombay and administrator of the estate of deceased, the amount set opposite the respective names being $\frac{\text{in full satisfaction}}{\text{dividend @ in respect}}$ of claims against the said estate.

No.	Names.	Amount of claim.	Amount payable.	Date of payment.	Signature.	Witness.

FORM NO. 20.

Administration Book.

No.	Estate.	Total value of estate.	Amount of probate duty.	Date of presenting petition.	Date of filing petition.	When due.	Date of Letters of Administration or Probate.	When received.

FORM NO. 21.

Outward Register.

No.	Date.	Name of estate.	To whom addressed.	Station.	Amount of postage.	To what account charged.	When charged.

FORM No. 22.

Inward Register.

Date of receipt.	Date of letter.	From whom received.	Name of estate.	How disposed of.

FORM No. 23.

Closed Estates Account Book.

Account current of closed estates.

Date.	Page of Cash Book.	Receipts.		Amount.	Date.	Page of Cash Book.	Payments.		Amount.
		Estate.	Particulars.				Estate.	Particulars.	

A.

Schedule of all sums of money, bonds and other securities received by the Administrator General on account of each estate remaining under his charge, together with the payments made thereon and the balances prepared up to

Estates	Balance of								Receipts up to				Total.				Payment from				Balance on							
	Government securities.	Bank or other shares.	Cash.						Government securities.	Bank or other shares.	Cash.			Government securities.	Bank or other shares.	Cash.			Government securities.	Bank or other shares.	Cash.				Government securities.	Bank or other shares.	Cash.			
			To Credit.			To Debit.																					To Credit.			To Debit.		
			Rs.	a.	p.	Rs.	a.	p.			Rs.	a.	p.			Rs.	a.	p.			Rs.	a.	p.				Rs.	a.	p.	Rs.	a.	p.

B.

Legacy and Share Accounts.

Estates.	Date of Administration.	Balance of								Receipts up to						Total.						Payment from						Balance on								
		Government securities.	Bank or other shares.	Cash.						Government securities.	Bank or other shares.	Cash.				Government securities.	Bank or other shares.	Cash.				Government securities.	Bank or other shares.	Cash.				Government securities.	Bank or other shares.	Cash.						
				To Credit.			To Debit.																							To Credit.			To Debit.				
				Rs.	a.	p.	Rs.	a.	p.			Rs.	a.	p.				Rs.	a.	p.				Rs.	a.	p.				Rs.	a.	p.	Rs.	a.	p.		

C. (PART I).

Schedule c

regate securities and cash balances in the hands of the Administrator General on *of the*

moni

rt to meet the admitted claims of creditors against the estates in which transfers were made to the Dividend

Acco

than three years prior to the said date.

Estate.	of is- on.	Balance on		Receipts.		Total.		Payments.		Balance on	
		Government securities.	Cash.	Government securities.	Cash.	Government securities.	Cash.	Government securities.	Cash.	Government securities.	Cash.

C (PART II).

Schedule of balances in the hands of the Administrators General on *set apart to meet the admitted claims of creditors against the estates therein mentioned, in which estates transfers were made to the Dividend Account within three years from the said date.*

Estate.	Date of administration.	Balance on.....	Receipts.	Total.	Payments.	Balance on.....	Estates.	Date of administration.	Balance on.....	Receipts.	Total.	Payments.	Balance on.....

D.

Schedule of all Administrations whereof the final balances have been paid over to the persons entitled to the same, specifying the amount of such balances and the persons to whom paid; prepared for the half-year ending under section 44 of Act II of 1874.

Estate.	Date of administration.	Date of payment.	Government securities.	Cash.	Parties to whom paid.

Draft Form of Bond referred to in rule No. XXXIII.

WHEREAS I ..... have been appointed to the office of the Accountant to the Administrator General of Bombay and have been required to furnish security for the due discharge of the trusts of the said office, and for the due account of all moneys, papers and other property which shall come into my possession or under my control by reason of such office (*a*) AND WHEREAS I have deposited with and endorsed over to the Administrator General of Bombay the Government securities mentioned in the margin of the aggregate face value of one thousand rupees (Rs. 1,000) as additional security over and above this written bond for the due discharge of the aforesaid trusts and for the due account of the aforesaid property (*a*) I hereby bind myself to pay to the Secretary of State for India in Council the amount of any loss or defalcation in my accounts and to deliver up on demand any papers or other property within such time and to such person as shall be determined by the Administrator General of Bombay such demand to be in writing and to be left at my office or place of residence, and in case of my making default therein I bind myself to forfeit to the Secretary of State for India in Council the sum of one thousand rupees (Rs. 1,000) (*a*) AND I hereby

ged and to apply the proceeds thereof towards the indemnity of the Secre-

The portion marked (*a*)—(*a*) may be cancelled when sureties are offered.

tary of State for India in Council as the case may require PROVIDED that unless and until I make any default as aforesaid the interest of the said securities or of any securities for which with such consent they may be exchanged shall be payable to me (*a*) PROVIDED always that nothing herein contained nor the security hereby given shall be deemed to limit my liability in respect of the matters aforesaid to the forfeiture of the said sum of one thousand rupees (Rs. 1,000) only, and that should that sum be insufficient to recoup the Secretary of State for India in Council in full for any loss or damage sustained by him in respect of the matters aforesaid I agree to pay to him on demand such further sum as shall be deemed by the Administrator General of Bombay necessary in addition to the said sum to cover such loss or damage as aforesaid.

Date

Signature.

*We ..... hereby declare ourselves sureties for the above said ..... that he shall do and perform all that he has above undertaken to do and perform and in case of his making default therein we hereby bind ourselves to forfeit to the Secretary of State for India in Council the sum of one thousand rupees (Rs. 1,000) in which the above said .... has bound himself or such smaller sum as shall be deemed sufficient by the Administrator General of Bombay to cover any loss or damage which the Secretary of State for India in Council may sustain by reason of such default.

Date

Signature.

RULES AND ORDER UNDER ACT VII OF 1913

INDIAN COMPANIES

EMPOWERING CERTAIN DISTRICT COURTS TO EXERCISE JURISDICTION CONFERRED BY THE ACT :—

Ahmedabad.

Notn. No. 9113, J. D., 14th Dec. 1914, B. G., 1914, Pt. I, p. 3020.

In exercise of the powers conferred by section 3 of the Indian Companies Act, 1913 (VII of 1913), the Governor in Council is pleased to empower the District Court of Ahmedabad to exercise all the jurisdiction conferred by the said Act upon the Court having jurisdiction under the said Act.

Broach.

Notn. No. 2074, J. D., 30th Mar. 1917, B. G., 1917, Pt. I, p. 858.

In exercise of the powers conferred by section 3 of the Indian Companies Act, 1913 (VII of 1913), the Governor in Council is pleased to empower the District Court of Broach to exercise all the jurisdiction conferred by the said Act upon the Court having jurisdiction under the said Act.

*To be used when sureties are required in lieu of the deposit of Government securities.